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# **ANNUAL REPORTS**

OF THE TOWN OF

## **SHARON**

### **NEW HAMPSHIRE**



## **1979**





# Annual Reports

of the town of

## SHARON

New Hampshire

for the year ending  
December 31, 1979

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CONCORD, N. H.

## TABLE OF CONTENTS

Auditor's Report .....	18
Budget .....	6
REPORTS:	
Highway Agent .....	17
Selectmen .....	9
Tax Collector .....	12
Audit of Tax Collector .....	13
Summary of Inventory .....	6
Town Clerk .....	10
Town Officers .....	3
Town Warrant .....	4
Treasurer's Report .....	11
Trust Funds .....	22
Vital Statistics .....	10

# TOWN OFFICERS

## Elected

### MODERATOR

John Milton Street

Term expires 1980

### SELECTMEN

John von Adler

Term expires 1980

John W. Derby

Term expires 1981

Velma A. Perkins (Mrs.)

Term expires 1982

### TOWN CLERK

Violet M. Newton (Mrs.)

Retired October 1979

Sarah N. Keene (Mrs.)

Term expires 1980

### TREASURER

Pearl Y. Stevens (Mrs.)

Term expires 1980

### COLLECTOR OF TAXES

Sharon Donaway (Mrs.)

Term expires 1980

### HIGHWAY AGENT

Walter B. Somero

Term expires 1980

### TRUSTEE OF TRUST FUNDS

Rosilda Wilson (Mrs.)

Term expires 1980

### SUPERVISORS OF THE CHECKLIST

Carl B. Day

Term expires 1980

Barbara Wilson (Mrs.)

Term expires 1982

Sharon S. Derby (Mrs.)

Term expires 1984

### BOARD OF ADJUSTMENT

Charles W. Guptill III

Term expires 1980

George Allen

Term expires 1981

Lloyd P. Young

Term expires 1982

John M.C. Wilson

Term expires 1983

David Blanchette

Term expires 1984

### SCHOOL BOARD REPRESENTATIVE

Selma von Adler

Term expires 1981

## Appointed

### PLANNING BOARD

Barbara Wilson (Mrs.)

Term expires 1980

Brenda Allen (Mrs.)

Term expires 1981

Dr. Robert E. Wellwood

Term expires 1982

Sharon A. Derby (Mrs.)

Term expires 1983

John W. Derby

Ex Officio

### BUILDING INSPECTOR

Robert A. Young

### FOREST FIRE WARDEN

Charles W. Guptill III

### HEALTH OFFICER

Dr. Robert E. Wellwood

### DEPUTY WARDENS

Robert A. Young

Wallace B. Newton

Norman E. Marion

A. Lester Stevens



# TOWN WARRANT

Sharon, New Hampshire

To the inhabitants of the Town of Sharon, New Hampshire in the county of Hillsborough in said State qualified to vote in Town Affairs.

You are hereby notified to meet in the Brick Schoolhouse on Tuesday the 11th day of March 1980 at 7:30 in the evening to act on the following subjects:

**Article 1.** To choose all necessary Town Officers for the ensuing year specifically: Moderator, 2 years; Town Clerk, 1 year; Selectman, 3 years; Treasurer, 1 year; Collector of Taxes, 1 year; Highway agent, 1 year; Trustee of Trust Funds, 1 year; Board of Adjustment, 1 year; Supervisor of Checklist, 1 year.

**Article 2.** To see if the Town will vote to establish the amounts which shall be paid the Town Officers for their services, or take any action relative thereto:

## Compensation Schedule

Selectmen	\$350.00/year
Town Clerk	200.00/year plus \$1.00/registered Auto
Collector of Taxes	200.00/year plus 20 cents/resident tax collected
Treasurer	200.00/year
Trustee of Trust Funds	25.00/year
Moderator	25.00/session
Supervisor of Checklist	3.50/hour

**Article 3.** To raise and appropriate the sum of \$1,500.00 for Town Offices expenses, or take any action relative thereto.

**Article 4.** To see if the Town will vote to have the annual audit made by the Department of Revenue Administration Municipal Services Division personnel and to raise and appropriate the sum of \$500.00 to cover the expense of the same, or take any action relative thereto.

**Article 5.** To raise and appropriate the following sums of money for the purposes specified, or take any action relative thereto.

Election and Registration	\$350.00
Insurance	880.00
Legal Expense/Dog Damage	200.00
Ambulance	355.00
Fire Protection	2,284.00
Peterborough Sanitary Landfill	2,397.00
Town Hall expenses	200.00
Bridge Repairs	1,500.00
Street Lights	150.00
Cemeteries	400.00
Interest on Temporary Loans	250.00
Appraisal of new properties	200.00
Tax Map updating	50.00
Planning and Zoning	435.00

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$33.00 for the Monadnock Region Association, or take any action relative thereto.

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$369.60 for the Monadnock Community Visiting Nurse Association, or take any action relative thereto.

**Article 8.** To see if the Town will vote to raise and appropriate the sum of \$75.00 for the Monadnock Family and Mental Health Services, or take any action relative thereto.

**Article 9.** To see what sum the town will authorize the Selectmen to borrow in anticipation of Taxes.

**Article 10.** To see if the Town will authorize the Selectmen to withdraw from the William Leroy Young Trust Fund the sum of \$150.00 from interest accrued for the maintenance of the Brick Schoolhouse, or take any action relative thereto.

**Article 11.** To see if the Town will vote to accept the sum of \$1,944.21 which is restricted to the maintenance of Class V Highways, or take any action relative thereto.

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$3,500.00 for the oiling of Town Roads as needed, or take any action relative thereto.

**Article 13.** To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for Summer maintenance of Town roads and the sum of \$3000.00 for Winter maintenance, or take any action relative thereto.

**Article 14.** To see if the Town will vote to raise and appropriate the sum of \$264.01 provided the State of New Hampshire appropriates \$1,760.09 for the construction of Class IV and V highways, or take any action relative thereto.

**Article 15.** To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against Budget Appropriations in the amounts indicated and further authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or take any other action relative thereto.

Fire Protection

\$1,500.00

**Article 16.** To see if the Town will vote to raise and appropriate the sum of \$100.00 to be placed in the Capital Reserve Fund for the purpose of future reappraisal of the Town, or take any action relative thereto.

**Article 17.** To see if the town will vote to reaffirm the vote of the Town Meeting of March 1976 relative to Article 20, being the appropriation of the sum of \$200.00 for a Bi-Centennial project, or take any action relative thereto.

**Article 18.** To see if the Town will vote to establish a fund to provide for the rehabilitation of the Town Cemeteries, raise and appropriate \$500.00 for that purpose, and to authorize the Selectmen to withdraw monies as needed to accomplish said purpose, or take any action relative thereto.

**Article 19.** To see if the Town will vote to authorize the selectmen to accept on behalf of the town any gifts or legacies to the town, or take any action relative thereto.

**Article 20.** To see if the Town will transact any other buiness that may legally come before this meeting.



# BUDGET OF THE TOWN OF SHARON, N.H.

Purposes of Appropriation	Appropriations Previous Fiscal Year 1979	Actual Expenditures Previous Fiscal Year 1979	Appropriations Ensuing Fiscal Year 1980
<b>General Government:</b>			
Town officers' salaries	\$1,700.00	\$1,813.50	\$1,700.00
Town officers' expenses	1,500.00	1,047.85	1,500.00
Election and Registration expenses	100.00	12.00	350.00
Expenses town hall and other buildings	1,270.00	1,167.31	200.00
Reappraisal of property	400.00	120.65	200.00
Tax Map	100.00	27.20	50.00
<b>Protection of Persons and Property:</b>			
Fire Dept. inc. forest fires	900.00	900.00	2,284.00
Planning and Zoning	300.00	224.88	435.00
Damages by dogs	200.00		50.00
Insurance	800.00	774.00	800.00
<b>Health Department:</b>			
Ambulance	276.00	276.00	355.00
VNA	348.00	348.00	369.60
Town Dump and Garbage Removal	1,500.00	1,500.00	2,397.00
Family Mental Health Services	75.00	75.00	75.00
<b>Highways &amp; Bridges:</b>			
Town road aid	267.92	267.92	264.00
Town Maintenance	6,000.00	10,336.01	7,089.86
Street Lighting	150.00	127.67	150.00
Bridges	3,500.00	1,890.10	1,500.00
Class V Roads	1,299.30	1,114.32	1,944.21
Oiling	3,500.00	3,297.19	3,500.00
<b>Patriotic Purposes:</b>			
Bicentennial Project			250.00
Cemetery Rehabilitation			500.00
<b>Recreation:</b>			
Town Forest — Weed & Thin	300.00		300.00
<b>Public Services Enterprises:</b>			
Cemeteries	400.00	240.00	900.00
<b>Unclassified:</b>			
Damages and Legal expenses	200.00	105.00	150.00
Advertising and Regional Associations	152.32	118.32	33.00
Audit	500.00	848.73	500.00
Discounts, Abatements & Refunds	8,500.00	8,702.60	1,000.00



<b>Debt Service:</b>			
Interest on temporary loans	100.00	256.85	250.00
<b>Payment to Capital Reserve</b>			
<b>Fund:</b>			
Reappraisal	100.00	200.00	100.00
<b>TOTAL APPROPRIATIONS</b>	<b>\$34,438.54</b>	<b>\$35,791.10</b>	<b>\$29,196.67</b>

**AMOUNT OF TAXES  
TO BE RAISED** **\$1,832.90**

# BUDGET OF THE TOWN OF SHARON, N.H.

Sources of Revenue	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
<b>From Local Taxes:</b>			
Resident Taxes	\$900.00	\$930.00	\$1,000.00
National Bank Stock Taxes	25.00	23.50	25.00
Yield Taxes	2,500.00	1,384.59	2,000.00
<b>From State:</b>			
Meals and Rooms Tax	1,100.00	1,867.94	1,000.00
Interest and Dividends Tax	4,000.00	3,774.15	3,500.00
Highway Subsidy	2,919.12	2,919.12	2,900.51
Town Road Aid	1,786.16	1,786.16	1,760.09
State Aid Construction	1,892.64	1,892.64	2,429.26
Class V Highway Maintenance	1,299.30	1,299.30	1,944.21
Reimb. a/c State-Federal			
Forest Land	110.00	114.17	104.70
Business Profits Tax	300.00	2,307.25	1,500.00
<b>From Local Sources, Except Taxes</b>			
Motor Vehicle Permits Fees	3,100.00	3,889.50	3,500.00
Dog Licenses	120.00	216.30	175.00
Business Licensed, Permits and Filing Fees	25.00	12.00	25.00
Interest Received on Deposits	300.00	395.12	300.00
Income From Trust Funds	150.00		150.00
Income From Departments	50.00	75.50	50.00
Withdrawal from Forest Fund	8,500.00	7,726.00	
<b>Receipts Other Than Current Revenue:</b>			
Revenue Sharing Fund	1,180.00	1,351.00	1,500.00
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$30,257.32</b>	<b>\$32,551.11</b>	<b>\$27,363.77</b>



## REPORT OF THE SELECTMEN

The past year has been comparatively quiet, giving us all more time than usual to reflect on our Town and its future. Our Planning Board has initiated efforts to formulate a Master Plan for Sharon, complementing the fine Zoning Ordinances we now enjoy. We urge everyone to participate in determining what the Town of Sharon will be in years to come, and to work with the members of the Planning Board by helping them in this effort.

Since the future depends on both the past as well as the present, we issue this call for HELP. We would like to see a voluntary Spring Town Clean-Up as was held in our Town in the past and is done in others today. This not only helps to keep the costs down at budget time, but enhances the general appearance of the Town. OUR Town.

As to the past, we request that strong support be given articles 17 and 18 in this year's Warrant, not only with your votes, but effort in the planning as well as the doing of the work that is needed.

In October Violet M. Newton stepped down from her post of many years as Town Clerk of Sharon and turned over her books to Sarah Keene, who volunteered to complete the term of office and was so appointed by the Board. Vi's efforts on behalf of our Town as Town Clerk and School Board member are known and appreciated by all, and have served the Town well. Many and deep thanks from us all, Vi — enjoy your retirement.

The Town Forest cutting to date has yielded 970 thousand board feet of lumber and \$41,590 to the town.

John von Adler  
John Derby  
Velma Perkins

## **TOWN CLERK'S REPORT**

At the 1979 Town Meeting, Mrs. Violet M. Newton brought to a close twenty years of service to the Town of Sharon as Town Clerk by declining to run for re-election. As no one was nominated to replace her at that time, she graciously agreed to stay on until a replacement could be found. Effective October 18, 1979, I was sworn in as interim Town Clerk until a permanent clerk could be elected at the 1980 Town Meeting.

I have the following to report to the Town for the calendar year 1979.

### **VITAL STATISTICS**

#### **BIRTHS**

Jane Piper Goodeve July 28, 1979

#### **DEATHS**

Daniel A. Blanchette October 6, 1979

#### **MARRIAGES**

Elaine C. LaSalle

John J. Meaney, III April 21, 1979

### **MOTOR VEHICLE REGISTRATIONS**

160 transactions

(new, renewal or transfers) \$3,889.50

### **DOG LICENSES**

35 Tags

\$ 191.30

1 Kennel Permit

25.00

In closing, I would like to take this opportunity to sincerely thank Vi Newton for her guidance and assistance during this time of transition. I would also like to thank the selectmen and other town officials for their encouragement and counsel.

Respectfully submitted,  
Sarah N. Keene  
Town Clerk



**TOWN OF SHARON, NEW HAMPSHIRE**  
**Treasurer's Report — 1979**

Cash on Hand 1/1/79 (First National Bank)		\$35,759.38
Savings Account	\$31,798.98	
Checking Accounts	3,960.40	
	<hr/>	
Total		35,759.38
Receipts:		
Property Tax	77,153.22	
Resident Tax	1,030.00	
Yield Tax	147.09	
National Bank Stock Tax	23.50	
Motor Vehicle Permits	3,889.50	
Dog Licenses	216.30	
Interest	766.39	
Permits & Fees	87.50	
State of New Hampshire	14,480.04	
Revenue Sharing	1,351.00	
From Forest Account (PSB)	9,100.00	
Temporary Loans	22,300.00	
Yield Tax Deposit	1,237.50	
	<hr/>	
Total deposits — 1979		\$131,782.04
		<hr/>
Total deposits plus cash on hand 1/1/79		\$167,541.42
Less Selectmen's Orders Paid		140,509.60
		<hr/>
Cash on Hand 12/31/79		\$27,031.82
Savings Account	\$18,071.95	
Checking Accounts	8,959.87	
	<hr/>	
Total		\$27,031.82

**TAX COLLECTOR'S REPORT**  
**Town of Sharon**  
**SUMMARY OF WARRANTS**  
**PROPERTY, RESIDENT AND YIELD TAXES**  
**LEVY OF 1979**

-DR.-

**Taxes Committed to Collector:**

Property Taxes	\$75,884.84
Resident Taxes	1,090.00
National Bank Stock Taxes	23.50

Total Warrants	\$76,998.34
Yield Taxes	6,799.68
Penalties Collected on Resident Taxes	6.00

<b>TOTAL DEBITS</b>	<b>\$83,804.02</b>
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-CR.-

**Remittances to Treasurer:**

Property Taxes	68,834.61
Resident Taxes	900.00
National Bank Stock Taxes	23.50
Yield Taxes	137.68
Penalties on Resident Taxes	6.00

\$69,901.79

**Uncollected Taxes — December 31, 1979:**

(As Per Collector's List)

Property Taxes	\$7,050.23
Resident Taxes	190.00
Yield Taxes	6,662.00

13,902.23

<b>TOTAL CREDITS</b>	<b>\$83,804.02</b>
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**SUMMARY OF WARRANTS  
PROPERTY, RESIDENT AND YIELD TAXES  
LEVY OF 1978**

**-DR.-**

**Uncollected Taxes — As of January  
1, 1979:**

Property Taxes	\$8,329.22
Resident Taxes	170.00
Yield Taxes	9.41

\$8,508.63

**Interest Collected on Delinquent  
Property Taxes**

354.27

**Penalties Collected on Resident  
Taxes**

11.00

**TOTAL DEBITS**

\$8,873.90

**-CR.-**

**Remittances to Treasurer During  
Fiscal Year Ended December 31,  
1979:**

Property Taxes	\$8,318.59
Resident Taxes	130.00
Yield Taxes	9.41
Interest Collected During Year	354.27
Penalties on Resident Taxes	11.00

\$8,823.27

**Abatements Made During Year:**

Property Taxes	\$10.63
Resident Taxes	30.00

40.63

**Uncollected Taxes — December 31,  
1979:**

(As Per Collector's List)

Resident Taxes	10.00
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10.00

**TOTAL CREDITS**

\$8,873.90

**YIELD TAX ACCOUNTS**

**Peterborough Savings Bank — Account #59662**

Total deposits — April 6 to December 7, 1979

\$1,400.90

Interest

34.47

Total — 12/31/79

\$1,435.37

**SUMMARY OF TAX SALES ACCOUNTS  
FISCAL YEAR ENDED DECEMBER 31, 1979**

-DR.-

	<b>Tax Sales on Account of Levies of:</b>	
	<b>1978</b>	<b>1977</b>
(a) Balance of Unredeemed Taxes — January 1, 1979		290.70
(b) Taxes Sold to Town During Current Fiscal Year	4,900.37	
<b>TOTAL DEBITS</b>	<u>\$4,900.37</u>	<u>\$290.70</u>

-CR.-

<b>Unredeemed Taxes — December 31, 1979</b>	4,900.37	290.70
<b>TOTAL CREDITS</b>	<u>\$4,900.37</u>	<u>\$290.70</u>

(a) **“Balance of Unredeemed Taxes — January 1, 1979:”**  
Should include balances of Unredeemed Taxes, as of beginning of fiscal year — January 1, 1979 from Tax Sales of **Previous Years**.

(b) **“Taxes Sold to Town During Current Fiscal Year:”**  
Tax Sales held during fiscal year ending December 31, 1979, should include total amount of taxes, interest and costs to date of sale.

**NOTE: TOTAL DEBITS AND TOTAL CREDITS should agree.**



### UNCOLLECTED TAXES AS OF DECEMBER 31, 1979

<b>1978 Resident</b>		<b>1979 Resident</b>	
Bernard Kotlier	10.00	Hobbs, Marjorie	10.00
		Hobbs, Paul	10.00
<b>1979 Property</b>		Hall, Donald	10.00
Geddis, James & Katherine	474.89	Jarest, Debbie	10.00
Hoagland, Ralph III & Francis	115.05	Meaney, John III	10.00
Hobbs, Paul & Marjorie	557.06	McCarthy, Rebecca	10.00
Miller, Charles & Spiegel, Hans	20.76	Nims, James	10.00
Parhiala, Cecilia	42.30	Poole, Louise	10.00
Persons Unknown	10.38	Smith, Gloria	10.00
Poole, Lawrence & Louise	416.93	Story, Medicine	10.00
Rehling, Floyd	176.91	Talbot, Amelia	10.00
Sawyer, Alfred & Fay	42.63	Tseng, Hsien-Chi	10.00
Sawyer, Clifton	262.10	vonAdler, Astrid	10.00
Sharon Arts Center	225.77	vonAdler, John	10.00
Sharon Trust	82.02	vonAdler, Selma	10.00
Sheinkman, Samuel		White, Catherine	10.00
& Florence	1,916.84	White, William	10.00
Sheinkman, Samuel		Miller, Neal	10.00
& Florence	1,138.34	Ferris, Wendy	10.00
Sheinkman, Samuel			
& Florence	291.51		
Sheinkman, Samuel			
& Florence	309.67		
Toth, Arpad & Tracey	764.66		
Woodworth, Paul	202.41		
	<hr/>		<hr/>
	7,050.23		190.00

**SUMMARY INVENTORY OF VALUATION**  
**Town of Sharon in Hillsborough County**

Land — Improved and Unimproved	\$2,039,529
Buildings — except public utilities	2,365,730
Public Utilities — Electric	60,363
Boats & Launches	4,465,622

Net Valuation on which Tax Rate is Computed	<u>\$4,465,622</u>
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Electric Company Operating Plant — Public Service Co. N.H.	\$60,363
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Number of Inventories Distributed in 1979	180
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Number of Inventories Properly Completed and Filed in 1979	180
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Number of Property Owners who were granted Current Use Exemptions in 1979	29
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Total Number of Acres Exempted under Current Use in 1979	4,486
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	No. of Owners	No. of Acres
a/c Farm Land	2	41
a/c Wetland	11	626
a/c Flood Plain	0	0
a/c Forest Land	12	3,109
a/c Recreational Land	2	94
a/c Wild Land	15	616
a/c Discretionary Easement	0	0

Total Assessed Value of Land under Current Use	\$146,726
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## HIGHWAY DEPARTMENT REPORT

The summer work which was done during 1979, consisted of cutting over hanging trees and limbs on nine (9) miles of road. There is still 1½ miles on Mt. Road which was not done. This type of a work program had not been done for quite some time.

A culvert was installed on Spring Hill Road.

All the dirt roads were graded and raked.

The Greenfield road and Temple road were sealed with asphalt.

The Town Hall parking lot and slope were finished.

The program for the coming season as anticipated will be to clean the ditches and culverts on Spring Hill Road, McCoy Road, Temple Road and part of Nashua Road.

The sealing with asphalt of Spring Hill Road and Nashua Road is planned.

At this writing the winter maintenance cost is down because of the snow and ice conditions being what they were and are.

Work on the bridge railings has been delayed due to the lumber not being available when it was supposed to be. Hopefully this can be completed very shortly.

Walter Somero, Highway Agent

	<b>TOWN HALL</b>	
Appropriation \$1,000.00		Spent +901.24
	<b>SUMMER</b>	
Appropriation 3,000.00		Spent -3,093.00
	<b>OILING</b>	
Appropriation 3,500.00		Spent -3,814.00
	<b>WINTER</b>	
Appropriation 3,000.00		Spent -4,066.00
	<b>BRIDGE</b>	
Appropriation 3,500.00		Spent +1,361.84
	<b>CLASS V</b>	
Received 1,299.30		Spent +1,298.00
	<b>HIGHWAY SUB.</b>	
Received 2,919.12		
	<b>ADDITIONAL HIGHWAY SUB.</b>	
Received 2,429.26		
\$5,348.38		Spent +\$3,568.00

All the over Exp. are taken care of with Highway Subsidy Funds.



## **LETTER OF TRANSMITTAL**

Board of Selectmen  
Town Office  
Sharon, New Hampshire 03458

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of Ernst Vogler, Trustee of Trust Funds of the Town of Sharon which was made by this Division. This examination covered the period from January 1, 1979 to March 13, 1979.

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent Town records.

### **AUDIT PROCEDURE**

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

### **CONCLUSION**

The provisions of Chapter 71-A, Section 21, require that the auditor's summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

Respectively submitted,  
Municipal Services Division  
Department of Revenue  
Administration

## SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen  
Town Office  
Sharon, New Hampshire 03450

Members of the Board:

Submitted herewith is the report on examination of the accounts and records of the Town of Sharon for the year ended December 31, 1978, which was made by this Division in accordance with the vote of the Town.

One of the enclosed audits must be given to the Town Clerk for retention as part of the permanent Town records.

### FINANCIAL STATEMENTS

General Fund:

Analysis of Change in Fund Balance (Exhibit A-2):

On a budgetary basis, the change in Fund Balance is summarized as follows:

Appropriated Fund Balance:

Beginning Fund Balance Used to Fund 1978 Operations	(\$3,346)
Unexpended Balances of Special Appropriations	250
	<hr/> (\$3,096)

Unappropriated Fund Balance:

Revenues in Excess of Estimates (Exhibit A-3)	\$1,972
Expenditures in Excess of Estimates (Exhibit A-4)	(2,240)
January 1, Fund Balance Used to Reduce Taxes	(6,000)
	<hr/> (\$6,268)

Decrease in Fund Balance	<hr/> (\$9,364)
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### GENERAL COMMENTS

Special Revenue Funds:

Federal Revenue Sharing Funds:

The Town received \$960 of Federal Revenue Sharing, including interest, during the current year. The town appropriated and transferred \$986 to the General Fund for expenditures, leaving an unexpended balance of \$895 which must be appropriated within twenty-four months of receipt.

Conclusion:

The provisions of Chapter 71-A, Section 21, require that the auditor's summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials and employees of the Town of Sharon for their assistance during the course of the audit.

Municipal Services Division  
Department of Revenue  
Administration

## LETTER OF TRANSMITTAL

Board of Selectmen  
Town of Sharon  
Town Office  
Sharon, New Hampshire 03458

### Members of the Board:

Submitted herewith is the report on examination of the accounts of Violet M. Newton, Town Clerk of the Town of Sharon for the period from January 1, 1979 through October 17, 1979. This examination was made by this Division in accordance with your request.

One of the enclosed audit reports must be given to the Town Clerk for retention as part of the Town's permanent records.

### AUDIT PROCEDURE

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

### CONCLUSION

The provisions of Chapter 71-A, Section 21, require that the auditor's summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

Municipal Services Division  
Department of Revenue  
Administration



## FOREST ACCOUNT

Received from William A. Bean, Forester		
1978		\$27,279.54
1979		9,573.75
		<hr/>
Total		\$36,853.29
Peterborough Savings Bank —		
Account #55475		
Balance 1/4/80		
Interest — 1979	\$387.15	\$5,257.14
Four-year Certificate of Deposit		\$2,000.00
Interest — 1978	\$120.85	
Interest 1979	150.17	271.02
		<hr/>
Total		\$2,271.02
Six-month Certificate of Deposit		\$12,000.00
Interest — 1978	\$145.50	
Interest — 1979	1,200.23	1,345.73
		<hr/>
Total		\$13,345.73
Monadnock Savings Bank		
Four-year Certificate of Deposit		\$11,068.33

Interest — annually — \$809.64 which is deposited quarterly in the Forest Account at the Peterborough Savings Bank.

## REVENUE SHARING ACCOUNT

Peterborough Savings Bank — Account #50428		
Balance — January 4, 1979	\$ 343.57	
Received during 1979	1,255.00	
Interest	62.59	
	<hr/>	
Total		\$1,661.16
Withdrawn — January 9, 1980:		
Fire Protection	\$ 900.00	
Ambulance	276.00	
Tax Map	100.00	
Monadnock Family & Mental Health Services	75.00	
	<hr/>	
		1,351.00
		<hr/>
Balance — January 9, 1980		\$310.16

# REPORT OF THE TRUST FUNDS OF THE TOWN OF SHARON, N.H. ON DECEMBER 31, 1979

## PRINCIPAL INCOME

Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL			INCOME			Balance End Year	Expended During Year	Income During Year	Balance End Year
			Balance Beginning Year	Balance End Year	Balance Beginning Year	Balance End Year	Income During Year	Expended During Year				
Ellen Wilson	Cemetery	Bank Deposit #26016	\$200.00	\$200.00	\$3.92	\$3.92	\$9.36	\$11.10	\$2.18			
Kenton Young	Cemetery	Bank Deposit #58910	200.00	200.00			.99		.99			
John Shedd	Cemetery	Bank Deposit #24043	150.00	150.00	4.99	4.99	7.11	11.00	1.10			
Wirling Gregg	Cemetery	Bank Deposit #16902	100.00	100.00	1.55	1.55	4.64	5.78	.41			
Bacon	Cemetery	Bank Deposit #16339	200.00	200.00	4.50	4.50	9.39	12.00	1.89			
David & C. Wilson	Cemetery	Bank Deposit #20659	50.00	50.00	1.25	1.25	2.35	1.60	2.00			
Royce Fund	Cemetery	Bank Deposit #22123	100.00	100.00	3.93	3.93	4.76	7.00	1.69			
G. & M.R. Wilson	Cemetery	Bank Deposit #20837	50.00	50.00	1.05	1.05	2.34	2.00	1.39			
Wm. Young Fund	School House	Bank Deposit #28284	2,000.00	2,000.00	214.75	214.75	101.90		316.65			
	Totals		\$3,050.00	\$3,050.00	\$235.94	\$235.94	\$142.84	\$50.48	\$328.30			









New Hampshire State Library



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